

110TH CONGRESS
1ST SESSION

H. R. 4313

To amend the Internal Revenue Code of 1986 to allow an additional credit against income tax for the adoption of an older child.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 6, 2007

Ms. BEAN (for herself, Mr. ELLISON, Mrs. MCCARTHY of New York, Ms. NORTON, Mr. COHEN, Ms. BERKLEY, Mr. SHERMAN, Mr. CARNEY, Mr. TOWNS, Mr. DONNELLY, Mr. BARROW, and Mr. BOSWELL) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow an additional credit against income tax for the adoption of an older child.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Advocates Dedicated
5 to Older Child Parental Tax Credit (ADOPT) Act of
6 2007”.

1 **SEC. 2. OLDER CHILD ADOPTION TAX CREDIT.**

2 (a) IN GENERAL.—Subsection (a) of section 23 of the
3 Internal Revenue Code of 1986 (relating to adoption ex-
4 penses) is amended by inserting at the end the following
5 new paragraph:

6 “(4) CREDIT FOR ADOPTION OF QUALIFIED
7 OLDER CHILD REGARDLESS OF EXPENSES.—In the
8 case of an adoption of a qualified older child by a
9 taxpayer which becomes final during a taxable year,
10 the taxpayer shall be treated as having paid, for
11 each taxable year during the older child credit allow-
12 ance period, qualified adoption expenses with respect
13 to such adoption in an amount equal to \$2,000.”.

14 (b) DOLLAR LIMITATION NOT APPLICABLE.—Sub-
15 section (b)(1) of such section of such Code is amended
16 by inserting “(without regard to paragraph (4) of such
17 subsection)” after “subsection (a)”.

18 (c) INCOME LIMITATION NOT APPLICABLE.—Sub-
19 section (b)(2)(A) of such section of such Code is amended
20 by inserting “paragraph (4) of such subsection and” be-
21 fore “subsection (c)”.

22 (d) DEFINITIONS.—Subsection (d) of such section of
23 such Code is amended by inserting at the end the following
24 new paragraphs:

25 “(4) QUALIFIED OLDER CHILD.—The term
26 ‘qualified older child’ means an eligible child who

1 has attained age 9 on or before the date on which
2 the legal adoption of such child by the taxpayer be-
3 comes final.

4 “(5) OLDER CHILD CREDIT ALLOWANCE PE-
5 RIOD.—In the case of an adoption of a qualified
6 older child by a taxpayer, the term ‘older child credit
7 allowance period’ means the taxable years—

8 “(A) beginning after the taxable year dur-
9 ing which the adoption of the qualified older
10 child by the taxpayer becomes final, and

11 “(B) ending before the taxable year during
12 which the qualified older child has attained age
13 19.”.

14 (e) ADJUSTMENTS FOR INFLATION.—Subsection (h)
15 of such section of such Code is amended—

16 (1) by striking “subsection (a)(3)” and insert-
17 ing “paragraphs (3) and (4) of subsection (a)”, and

18 (2) by amending paragraph (2) to read as fol-
19 lows:

20 “(2) the cost-of-living adjustment determined
21 under section 1(f)(3) for the calendar year in which
22 the taxable year begins, determined—

23 “(A) in the case of the dollar amounts in
24 subsection (a)(3) and paragraphs (1) and
25 (2)(A)(i) of subsection (b), by substituting ‘cal-

1 endar year 2001’ for ‘calendar year 1992’ in
2 subparagraph (B) thereof, and

3 “(B) in the case of the dollar amount in
4 subsection (a)(4), by substituting ‘calendar year
5 2007’ for ‘calendar year 1992’ in subparagraph
6 (B) of such section 1(f)(3).”.

7 (f) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 2007.

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